IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Naoshi MASUKAWA et al.

Application No.: New U.S. National Stage of

PCT/2005/005208

Filed: May 5, 2006 Docket No.: 127942

For: HONEYCOMB STRUCTURE AND METHOD FOR MANUFACTURING THE SAME

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Please consider the following:

Amendments to the Claims as reflected in the listing of claims;

Remarks.